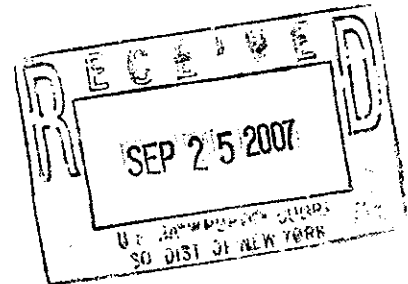




**JOE G. TEDDER, CFC, TAX COLLECTOR**  
**Imperial Polk County & The State of Florida**

September 19, 2007

Clerk of the United States Bankruptcy Court  
Southern District of New York  
One Bowling Green  
New York, New York 10004



RE: Chapter 11 Case No. 05-44481 and 05-44640  
Debtor: DELPHI Corporation *et al.* (Delco)  
Southern District of New York

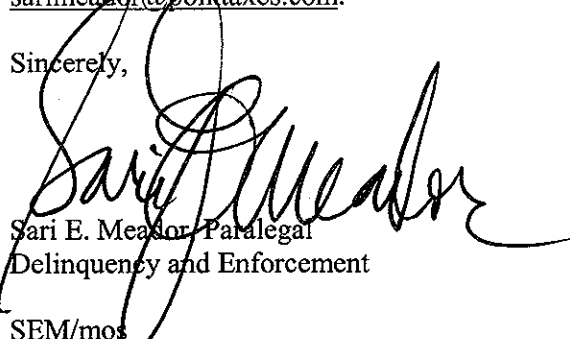
Dear Sir or Madame:

Enclosed please find an original and one copy of the Polk County Tax Collector's Objection to the Debtors' Sale of Certain Equipment and Other Assets Free and Clear of Liens in the above-referenced matter.

Kindly file the original document with the Court and return a conformed, file-stamped copy to the undersigned in the self-addressed, stamped envelope provided herewith.

Thank you for your professional courtesies. Should you have any questions or concerns, please feel free to contact me directly at 863.534.4746, extension 5718, or by e-mail to [sarimeador@polktaxes.com](mailto:sarimeador@polktaxes.com).

Sincerely,

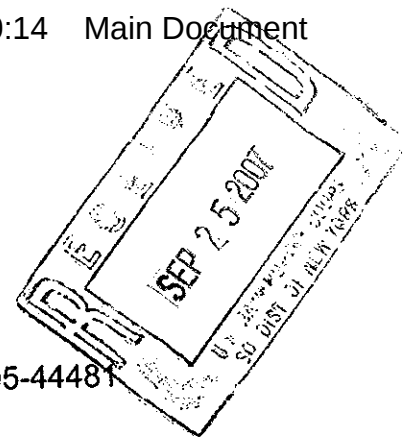
  
Sari E. Meador, Paralegal  
Delinquency and Enforcement

SEM/mos  
Enclosures

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
In re: :  
DELPHI CORPORATION; DELCO, *et al.* :  
-----X

Chapter 11  
Case No. 05-44481



*original*

**JOE G. TEDDER'S PRO SE OBJECTION TO  
DEBTOR'S SALE OF CERTAIN EQUIPMENT  
AND OTHER ASSETS FREE AND CLEAR OF LIENS**

**COMES NOW, JOE G. TEDDER, CFC, *pro se*** Creditor and the duly elected Tax Collector for Polk County, Florida (hereinafter the "Tax Collector") and a sovereign constitutional officer, pursuant to Article VII, Section 1(d), Florida Constitution, and hereby files this his Objection to Debtor's Sale of Certain Equipment and Other Assets Free and Clear of Liens and in support of same would state as follows:

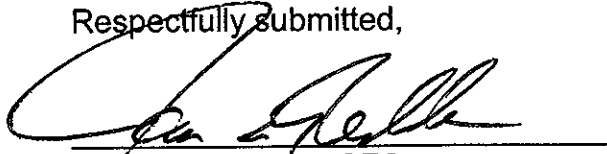
1. The Debtor maintained Tangible Personal Property in Polk County, Florida located at 5300 Old Tampa Highway in Lakeland, Florida d/b/a Delco Electronics, under Account No. 20-067948.
2. The Debtors filed for Bankruptcy Protection under Chapter 11 on October 8, 2005. The Taxes were assessed on January 1, 2005 based upon Tax Returns filed by the Debtors. The Tax Collector's lien became a first and superior

- lien on January 1, 2005. The Tangible Personal Property Tax Claim for the year 2005 should be paid in its entirety.
3. The Tax Collector filed a timely Proof of Claim for the 2005 and 2006 Tangible Personal Property Taxes based on a valid assessment from the office of the Polk County Property Appraiser.
  4. The Tax Collector's claim is fully secured and a first and superior lien pursuant to Florida Statute, Chapter 197.122.
  5. The Tax Collector is currently owed Tangible Personal Property *ad valorem* taxes in the amount of \$619.65 if paid/post-marked by September 30, 2007.
  6. The Tax Collector is entitled to interest at the rate of 18%, pursuant to Florida Statute, Chapter 197.172.
  7. The Tax Collector objects to any Sale Free and Clear of Liens because the Tax Collector's Lien is a First and Superior Lien pursuant to Florida Statute, Chapter 197.122.

Furthermore, the Tax Collector finds that Tangible Personal Property from the location of Delco Electronics at 5300 Old Tampa Highway in Lakeland, Florida has been removed in violation of Florida Statute, Chapters 818.01 and 818.03.

WHEREFORE, the Tax Collector respectfully requests that the remainder of his claim in the amount of \$619.65, for Tangible Personal Property Taxes be paid prior to or from the proceeds of the sale. The Tax Collector maintains that his lien remains on the Tangible Personal Property.

Respectfully submitted,



JOE G. TEDDER, CFC  
Tax Collector for Polk County, Florida  
Delinquency and Enforcement  
P.O. Box 2016  
Bartow, FL 33831-2016  
863.534.4746, extension 5718  
863.534.4741 - Facsimile  
Creditor *Pro Se*

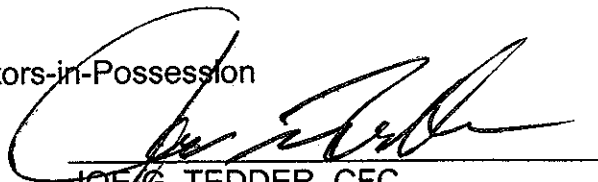
**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 20<sup>th</sup> day of September, 2007, the undersigned caused a true and correct copy of the foregoing document to be served upon the parties as follows:

John William Butler, Jr., Esq.  
SKADDEN, ARPS *et al.*  
333 West Wacker Drive  
Suite 2100  
Chicago, IL 60606

and to

Kayalyn A. Marafioti, Esq.  
SKADDEN, ARPS, *et al.*  
Four Times Square  
New York, NY 10036  
Counsel to Debtors and Debtors-in-Possession



JOE G. TEDDER, CFC  
Delinquency and Enforcement  
Tax Collector for Polk County, Florida  
Creditor *pro se*

**RETAIN THIS PORTION FOR YOUR RECORDS**